UNITED STATES DISTRICT COURT FOR THE WESTERN DISTRICT OF MICHIGAN SOUTHERN DIVISION

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JAMES EDWARD SCHMIDT, SOLE TRUSTEE KARL JAMES SCHMIDT		
Plaintiff,		Case No. 1:06cv376
v.	,	Hon. Gordon J. Quist
COMMISSIONER OF SOCIAL SECU	JRITY,	
Defendant.	,	
	/	
ORDER AND JUDGMENT		

ORDER AND JUDGMENT APPROVING REPORT AND RECOMMENDATION

The court has reviewed the Report and Recommendation filed by the United States Magistrate Judge in this action. The Report and Recommendation was duly served on the parties on December 11, 2007. No objections have been filed pursuant to 28 U.S.C. § 636(b)(1)(C).

THEREFORE, IT IS ORDERED that the Report and Recommendation of the Magistrate Judge, filed December 11, 2007, is approved and adopted as the opinion of the court.

IT IS FURTHER ORDERED that defendant's motion to dismiss is GRANTED.

/s/Gordon J. Quist Hon. Gordon J. Quist U.S. District Judge

Dated: January 17, 2007